

EXHIBIT A

Yellow Corporation
Case No. 23-11069

Summary Of Hours and Discounted Fees Incurred By Professional
November 1, 2023 through November 30, 2023

Professional Person	Position & Department	Total Billed	Hourly Billing Rate	Total Compensation
Bradley Lancy	Managing Director - Advisory	6.7	\$ 850	\$ 5,695.00
Brandt Selesky	Associate - Audit	14.7	\$ 200	\$ 2,940.00
Carlos Perez De Leon	Senior Manager - Audit - Department of Professional Practice	2.5	\$ 850	\$ 2,125.00
Celeste Campbell	Manager - Bankruptcy	6.6	\$ 340	\$ 2,244.00
Chris Booker	Senior Associate - Audit	108.4	\$ 275	\$ 29,810.00
Darcie Garza	Managing Director - Audit - Department of Professional Practice	2.3	\$ 850	\$ 1,955.00
David Stiteler	Managing Director - Tax	0.5	\$ 850	\$ 425.00
Derek White	Managing Director - Audit	20.3	\$ 700	\$ 14,210.00
Ed Chiosso	Partner - Audit	1.5	\$ 700	\$ 1,050.00
Ellen Russo	Managing Director - Audit - Department of Professional Practice	0.9	\$ 850	\$ 765.00
Emma Makumbe	Senior Manager - Audit	4.1	\$ 700	\$ 2,870.00
Frank Metellus	Director - Advisory	7.0	\$ 850	\$ 5,950.00
Juanita Garza	Senior Associate - Bankruptcy	1.2	\$ 280	\$ 336.00
Kaylee Page	Senior Associate - Audit	21.3	\$ 275	\$ 5,857.50
Ken Grapperhaus	Partner - Audit	4.8	\$ 700	\$ 3,360.00
Maureen Downie	Partner - Audit - Department of Professional Practice	1.3	\$ 850	\$ 1,105.00
May Suthisaranee	Senior Manager - Tax	0.5	\$ 850	\$ 425.00
Memory Liang	Director - Advisory	3.4	\$ 850	\$ 2,890.00
Michael Ensz	Partner - Audit	37.5	\$ 700	\$ 26,250.00
Michael Pierce	Partner - Audit - Department of Professional Practice	0.6	\$ 850	\$ 510.00
Mike Mollerus	Partner - Tax - BTS	0.8	\$ 850	\$ 680.00
Mila Orobia	Associate - Bankruptcy	27.3	\$ 240	\$ 6,552.00
Ngugi Kiarie	Senior Associate - Audit	128.5	\$ 275	\$ 35,337.50
Randy Green	Partner - Audit	1.0	\$ 700	\$ 700.00
Scott Molos	Managing Director - Tax - BTS	0.8	\$ 850	\$ 680.00
Steve Eisenstein	Director - Actuarial - Center for Audit Solutions	0.8	\$ 850	\$ 680.00
Valarie Mosier	Managing Director - Audit - Department of Professional Practice	1.0	\$ 850	\$ 850.00
Wendy Shaffer	Associate Director - Bankruptcy	3.1	\$ 380	\$ 1,178.00
Hours and Fees at Discounted Rates		409.4		\$ 157,430.00
Total Discounted Fees				\$ 157,430.00
Out of Pocket Expenses				\$ -
Total Fees & Out of Pocket Expenses				\$ 157,430.00
Less Holdback Adjustment (20%)				(31,486.00)
Net Requested Fees & Out of Pocket Expenses				\$ 125,944.00
Blended Hourly Rate				\$ 384.54

EXHIBIT B

Yellow Corporation
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Summary of Hours and Discounted Fees Incurred by Category
November 1, 2023 through November 30, 2023

Category	Exhibit	Total Billed Hours	Total Fees Requested
Audit Services	C1	371.2	\$ 147,120.00
Retention Services	C2	1.7	\$ 646.00
Fee Application Services	C3	36.5	\$ 9,664.00
Total		<u>409.4</u>	<u>\$ 157,430.00</u>

EXHIBIT C1**Yellow Corporation****Case No. 23-11069**

Audit Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Michael Ensz	11/01/23	(0.2) Responding to email correspondence from C. Booker (KPMG) regarding listing of individuals to perform 3rd quarter inquires with.	0.2	\$ 700	\$ 140.00
Chris Booker	11/01/23	(0.4) Meeting with C. Booker, K. Page and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/1/23.	0.4	\$ 275	\$ 110.00
Kaylee Page	11/01/23	(0.4) Meeting with C. Booker, K. Page and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/1/23.	0.4	\$ 275	\$ 110.00
Ngugi Kiarie	11/01/23	(0.4) Meeting with C. Booker, K. Page and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/1/23.	0.4	\$ 275	\$ 110.00
Derek White	11/01/23	(0.4) Meeting with M. Ensz, D. White (KPMG) to discuss manager assignments, priorities of workstreams, claims liability accounting for Yellow Corp.	0.4	\$ 700	\$ 280.00
Darcie Garza	11/01/23	(0.5) Meeting with D. Garza, M. Downie, T. Bernert, P. DeFalco (KPMG) to discuss materiality considerations pre and post petition.	0.5	\$ 850	\$ 425.00
Maureen Downie	11/01/23	(0.5) Meeting with D. Garza, M. Downie, T. Bernert, P. DeFalco (KPMG) to discuss materiality considerations pre and post petition.	0.5	\$ 850	\$ 425.00
Derek White	11/01/23	(0.6) Meeting with D. White, M. Ensz (KPMG), and J. Carlson (Yellow) to discuss liquidation balance sheet accounts and reporting and whether Yellow meets criteria for OTC reporting issuer.	0.6	\$ 700	\$ 420.00
Michael Ensz	11/01/23	(0.6) Meeting with D. White, M. Ensz (KPMG), and J. Carlson (Yellow) to discuss liquidation balance sheet accounts and reporting and whether Yellow meets criteria for OTC reporting issuer.	0.6	\$ 700	\$ 420.00
Chris Booker	11/01/23	(0.9) Meeting with E. Makumbe, C. Booker (KPMG) to discuss progress, as of 11/1/23, of screens ready for review, and materiality considerations.	0.9	\$ 275	\$ 247.50
Ngugi Kiarie	11/01/23	(0.9) Review, as of 11/01/23, Yellow Corp SEC filings to determine what impacts those filings will have on the audit.	0.9	\$ 275	\$ 247.50
Memory Liang	11/01/23	(1.4) Perform ASC 205-30 as well as other application accounting provision in response to the Yellow Corp audit team's questions related to the treatment of certain matters.	1.4	\$ 850	\$ 1,190.00
Ngugi Kiarie	11/01/23	(1.5) Update, as of 11/01/23, Yellow Corporation independence considerations to confirm the auditors are independent.	1.5	\$ 275	\$ 412.50

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Name	Date	Description	Hours	Rate	Amount
Kaylee Page	11/01/23	1.6 Added all applicable service organizations to the KCw file in order to include the documentation relevant to Yellow Corp business process.	1.6	\$ 275	\$ 440.00
Michael Ensz	11/01/23	(1.7) Partner review, as of 11/01/23, of matters related to Yellow non-union pension plan accounting under liquidation basis, Company delay filing of 10-Q along with the required consultation requirement with DPP, as well as management's post bankruptcy DIP financing accounting / disclosure considerations.	1.7	\$ 700	\$ 1,190.00
Kaylee Page	11/01/23	1.8 Documented all Yellow Corp service organization understanding screens to align with FSA audit, concurrently removing all references to reliance upon SOC reports.	1.8	\$ 275	\$ 495.00
Ngugi Kiarie	11/01/23	(2.0) Prepare audit plan slides as well as plan timeline to be shared with the Audit Committee.	2.0	\$ 275	\$ 550.00
Kaylee Page	11/01/23	2.2 Continue, from earlier on 11/01/23, to add all applicable service organizations to the KCw file in order to include the documentation relevant to Yellow Corp business process.	2.2	\$ 275	\$ 605.00
Ngugi Kiarie	11/01/23	Reconcile, as of 11/01/23, Yellow Corp ledger AP expense account to the trial balance (1.7), concurrently updating the procedures to apply to same for substantive testing (1.4).	3.1	\$ 275	\$ 852.50
Chris Booker	11/01/23	Updated Yellow group scoping file, as of 11/01/23, to better map general ledger accounts to KCw significant accounts using Alteryx.	3.8	\$ 275	\$ 1,045.00
Chris Booker	11/01/23	Continue, from earlier on 11/01/23, to update Yellow group scoping file to better map general ledger accounts to KCw significant accounts using Alteryx.	3.9	\$ 275	\$ 1,072.50
Chris Booker	11/02/23	(0.4) Meeting with C. Booker, K. Page and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/02/23.	0.4	\$ 275	\$ 110.00
Kaylee Page	11/02/23	(0.4) Meeting with C. Booker, K. Page and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/02/23.	0.4	\$ 275	\$ 110.00
Ngugi Kiarie	11/02/23	(0.4) Meeting with C. Booker, K. Page and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/02/23.	0.4	\$ 275	\$ 110.00
Kaylee Page	11/02/23	0.4 Finalized CERAMIC meeting agenda related to Yellow Corp prior to the meeting.	0.4	\$ 275	\$ 110.00

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Name	Date	Description	Hours	Rate	Amount
Bradley Lancy	11/02/23	(0.5) Meeting with B. Lancy and M. Liang (KPMG) to align on the accounting treatments of workers compensation/property damage claims, and single employer pension plan under the liquidation basis of accounting in response to Yellow Corp. audit team's questions.	0.5	\$ 850	\$ 425.00
Memory Liang	11/02/23	(0.5) Meeting with B. Lancy and M. Liang (KPMG) to align on the accounting treatments of workers compensation/property damage claims, and single employer pension plan under the liquidation basis of accounting in response to Yellow Corp. audit team's questions.	0.5	\$ 850	\$ 425.00
Chris Booker	11/02/23	(0.5) Meeting with D. White, C. Booker (KPMG) to discuss group scoping during the pre-petition period.	0.5	\$ 275	\$ 137.50
Derek White	11/02/23	(0.5) Meeting with D. White, C. Booker (KPMG) to discuss group scoping during the pre-petition period.	0.5	\$ 700	\$ 350.00
Chris Booker	11/02/23	(0.5) Meeting with D. White, C. Booker, K. Page (KPMG), J. Bernadt (Yellow) to discuss approach to testing CERAMIC controls in the pre and post petition period.	0.5	\$ 275	\$ 137.50
Derek White	11/02/23	(0.5) Meeting with D. White, C. Booker, K. Page (KPMG), J. Bernadt (Yellow) to discuss approach to testing CERAMIC controls in the pre and post petition period.	0.5	\$ 700	\$ 350.00
Kaylee Page	11/02/23	(0.5) Meeting with D. White, C. Booker, K. Page (KPMG), J. Bernadt (Yellow) to discuss approach to testing CERAMIC controls in the pre and post petition period.	0.5	\$ 275	\$ 137.50
Steve Eisenstein	11/02/23	(0.8) Performed actuarial specialist review, as of 11/02/23, of single employer pension plan information presentation prepared by Kirkland & Ellis, concurrently planning certain estimates as of January 1, 2024 presentation prepared by WTW to assess applicability for planning / liquidation basis of accounting purposes while preparing email with findings to be sent to D. White, C. Booker, and M. Ensz (KPMG).	0.8	\$ 850	\$ 680.00
Ken Grapperhaus	11/02/23	(1.0) Accounting research, as of 11/02/23, concurrently analyzing the liquidation basis of accounting related to Yellow Corporation.	1.0	\$ 700	\$ 700.00

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Name	Date	Description	Hours	Rate	Amount
Kaylee Page	11/02/23	1.3 Added logistics as a business process related to Yellow Corp, concurrently documenting the applicable risks along with our understanding of the process.	1.3	\$ 275	\$ 357.50
Kaylee Page	11/02/23	2.2 Began to document the individual risk IDs within Yellow Corp logistics business process screen along with our understanding of the process.	2.2	\$ 275	\$ 605.00
Kaylee Page	11/02/23	2.6 Continue, from earlier on 11/02/23, to document the individual risk IDs within Yellow Corp logistics business process screen along with our understanding of the process.	2.6	\$ 275	\$ 715.00
Ngugi Kiarie	11/02/23	(3.3) Updated, as of 11/02/23, the Q3 financial statements review procedures to be performed over the Q3 statements.	3.3	\$ 275	\$ 907.50
Chris Booker	11/02/23	(3.6) Revised, as of 11/02/23, the materiality considerations related to Yellow Corp going concern period.	3.6	\$ 275	\$ 990.00
Chris Booker	11/02/23	(3.7) Calculated the appropriate benchmarks for the in scope funds within the Yellow Corp alternative investment portfolio for use by Yellow's Senior Accountant.	3.7	\$ 275	\$ 1,017.50
Ngugi Kiarie	11/02/23	(3.7) Continue, from earlier on 11/02/23, to update the Q3 financial statements review procedures to be performed over the Q3 statements.	3.7	\$ 275	\$ 1,017.50
Ken Grapperhaus	11/03/23	(0.3) Meeting with C. Perez De Leon and K. Grapperhaus (KPMG) to discuss liquidation basis of accounting consultation.	0.3	\$ 700	\$ 210.00
Chris Booker	11/03/23	(0.4) Meeting with C. Booker, K. Page and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/03/23.	0.4	\$ 275	\$ 110.00
Kaylee Page	11/03/23	(0.4) Meeting with C. Booker, K. Page and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/03/23.	0.4	\$ 275	\$ 110.00
Ngugi Kiarie	11/03/23	(0.4) Meeting with C. Booker, K. Page and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/03/23.	0.4	\$ 275	\$ 110.00
Chris Booker	11/03/23	(0.5) Meeting with D. White, C. Booker, M. Ensz, M. Suthiseranee, D. Stiteler (KPMG) to discuss revenue equipment process, performing valuation under liquidation basis.	0.5	\$ 275	\$ 137.50

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Name	Date	Description	Hours	Rate	Amount
David Stiteler	11/03/23	(0.5) Meeting with D. White, C. Booker, M. Ensz, M. Suthiseranee, D. Stiteler (KPMG) to discuss revenue equipment process, performing valuation under liquidation basis.	0.5	\$ 850	\$ 425.00
Derek White	11/03/23	(0.5) Meeting with D. White, C. Booker, M. Ensz, M. Suthiseranee, D. Stiteler (KPMG) to discuss revenue equipment process, performing valuation under liquidation basis.	0.5	\$ 700	\$ 350.00
May Suthiseranee	11/03/23	(0.5) Meeting with D. White, C. Booker, M. Ensz, M. Suthiseranee, D. Stiteler (KPMG) to discuss revenue equipment process, performing valuation under liquidation basis.	0.5	\$ 850	\$ 425.00
Michael Ensz	11/03/23	(0.5) Meeting with D. White, C. Booker, M. Ensz, M. Suthiseranee, D. Stiteler (KPMG) to discuss revenue equipment process, performing valuation under liquidation basis.	0.5	\$ 700	\$ 350.00
Carlos Perez De Leon	11/03/23	(0.5) Meeting with D. White, K. Grapperhaus, M. Ensz, C. Perez De Leon (KPMG) to discuss liquidation basis of accounting conclusion consultation.	0.5	\$ 850	\$ 425.00
Derek White	11/03/23	(0.5) Meeting with D. White, K. Grapperhaus, M. Ensz, C. Perez De Leon (KPMG) to discuss liquidation basis of accounting conclusion consultation.	0.5	\$ 700	\$ 350.00
Ken Grapperhaus	11/03/23	(0.5) Meeting with D. White, K. Grapperhaus, M. Ensz, C. Perez De Leon (KPMG) to discuss liquidation basis of accounting conclusion consultation.	0.5	\$ 700	\$ 350.00
Michael Ensz	11/03/23	(0.5) Meeting with D. White, K. Grapperhaus, M. Ensz, C. Perez De Leon (KPMG) to discuss liquidation basis of accounting conclusion consultation.	0.5	\$ 700	\$ 350.00
Ngugi Kiarie	11/03/23	(0.9) Document Yellow Corp business risks along with the approach the audit will follow to respond to the risks with focus on areas to concentrate on.	0.9	\$ 275	\$ 247.50
Chris Booker	11/03/23	(1.0) Meeting with B. Lancy, M. Liang, D. White, C. Booker, E. Makumbe, M. Ensz (KPMG) to discuss worker's compensation and BIPD accounting, right of offset/takeover, single employee pension plan valuation date.	1.0	\$ 275	\$ 275.00

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Name	Date	Description	Hours	Rate	Amount
Michael Ensz	11/03/23	(1.0) Researched, as of 11/03/23, Yellow's by-laws, bankruptcy filings, along with certification of incorporation to evaluate who has authorized approval of a liquidation plan.	1.0	\$ 700	\$ 700.00
Bradley Lancy	11/03/23	(1.1) Meeting with D. White, M. Ensz, E. Makumbe, C. Booker, B. Lancy, M. Liang (KPMG) to discuss the accounting treatments of workers compensation / property damage claims, and single employer pension plan under reorganization/liquidation accounting for Yellow Corp.	1.1	\$ 850	\$ 935.00
Derek White	11/03/23	(1.1) Meeting with D. White, M. Ensz, E. Makumbe, C. Booker, B. Lancy, M. Liang (KPMG) to discuss the accounting treatments of workers compensation / property damage claims, and single employer pension plan under reorganization/liquidation accounting for Yellow Corp.	1.1	\$ 700	\$ 770.00
Emma Makumbe	11/03/23	(1.1) Meeting with D. White, M. Ensz, E. Makumbe, C. Booker, B. Lancy, M. Liang (KPMG) to discuss the accounting treatments of workers compensation / property damage claims, and single employer pension plan under reorganization/liquidation accounting for Yellow Corp.	1.1	\$ 700	\$ 770.00
Memory Liang	11/03/23	(1.1) Meeting with D. White, M. Ensz, E. Makumbe, C. Booker, B. Lancy, M. Liang (KPMG) to discuss the accounting treatments of workers compensation / property damage claims, and single employer pension plan under reorganization/liquidation accounting for Yellow Corp.	1.1	\$ 850	\$ 935.00
Michael Ensz	11/03/23	(1.1) Meeting with D. White, M. Ensz, E. Makumbe, C. Booker, B. Lancy, M. Liang (KPMG) to discuss the accounting treatments of workers compensation / property damage claims, and single employer pension plan under reorganization/liquidation accounting for Yellow Corp.	1.1	\$ 700	\$ 770.00
Kaylee Page	11/03/23	1.2 Confirm Yellow Corp RA was consistent within the treasury risk screen based on updated 7/31 numbers.	1.2	\$ 275	\$ 330.00
Kaylee Page	11/03/23	2.9 Continue, as of 11/03/23, to document the individual risk IDs within Yellow Corp logistics business process along with our understanding of the process.	2.9	\$ 275	\$ 797.50

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Audit Services

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Name	Date	Description	Hours	Rate	Amount
Ngugi Kiarie	11/03/23	(3.2) Continue, from earlier on 11/03/23, to document Yellow Corp business risks along with the approach the audit will follow to respond to the risks.	3.2	\$ 275	\$ 880.00
Kaylee Page	11/03/23	3.4 Updated, as of 11/03/23, the amounts in the Risk IDs within Yellow Corp HR Risk screen based on updated 7/31 numbers as well as the associated risk assessment.	3.4	\$ 275	\$ 935.00
Chris Booker	11/03/23	(3.5) Revised, as of 11/03/23, the group scoping considerations related to Yellow Corp general ledger accounts, concurrently finalizing the alternative investment benchmarks to be used by the company's Senior Accountant.	3.5	\$ 275	\$ 962.50
Ngugi Kiarie	11/03/23	(3.5) Update, as of 11/03/23, the audit team's understanding of the entity and its environment, concurrently continuing to document Yellow Corp business risks along with the approach the audit will follow to respond to the risks with focus on areas to concentrate on.	3.5	\$ 275	\$ 962.50
Chris Booker	11/03/23	(3.9) Continue, from earlier on 11/03/23, to revise group scoping considerations related to Yellow's general ledger accounts, concurrently finalizing the alternative investment benchmarks to be used by the company's Senior Accountant.	3.9	\$ 275	\$ 1,072.50
Chris Booker	11/06/23	(0.2) Meeting with C. Booker, and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/06/23.	0.2	\$ 275	\$ 55.00
Ngugi Kiarie	11/06/23	(0.2) Meeting with C. Booker, and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/06/23.	0.2	\$ 275	\$ 55.00
Derek White	11/06/23	(0.3) Meeting with M. Ensz, D. White, J. Roberts, E. Chiosso (KPMG) to discuss consultation requirement for Yellow Corp for Form 12b-25 and planned approach for timing.	0.3	\$ 700	\$ 210.00
Ed Chiosso	11/06/23	(0.3) Meeting with M. Ensz, D. White, J. Roberts, E. Chiosso (KPMG) to discuss consultation requirement for Yellow Corp for Form 12b-25 and planned approach for timing.	0.3	\$ 700	\$ 210.00
Michael Ensz	11/06/23	(0.3) Meeting with M. Ensz, D. White, J. Roberts, E. Chiosso (KPMG) to discuss consultation requirement for Yellow Corp for Form 12b-25 and planned approach for timing.	0.3	\$ 700	\$ 210.00

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Audit Services

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Name	Date	Description	Hours	Rate	Amount
Chris Booker	11/06/23	(1.1) Research, as of 11/06/23, the appropriate method to sample revenue during a going concern period with no controls reliance to appropriately sample the company's revenue in line with new guidelines.	1.1	\$ 275	\$ 302.50
Derek White	11/06/23	(1.9) Managing Director review, as of 11/06/23, of pre-petition period Materiality memo in advance of submission to DPP.	1.9	\$ 700	\$ 1,330.00
Emma Makumbe	11/06/23	Senior Manager review, as of 11/06/23, of CERAMIC controls along with the plan revisions documentation in KCw file for Yellow.	2.0	\$ 700	\$ 1,400.00
Chris Booker	11/06/23	(2.7) Reconcile, as of 11/06/23, revenue transactions to what is displayed within the general ledger in order to appropriately sample the balance.	2.7	\$ 275	\$ 742.50
Ngugi Kiarie	11/06/23	(2.9) Determine Yellow Corp operating expense populations, concurrently performing sampling of the population to test the account balance to confirm the balance was correct.	2.9	\$ 275	\$ 797.50
Ngugi Kiarie	11/06/23	(3.1) Reconcile, as of 11/06/23, various Yellow Corp expense accounts for testing.	3.1	\$ 275	\$ 852.50
Chris Booker	11/06/23	(3.4) Continue, from earlier on 11/06/23, to reconcile revenue transactions to what is displayed within the general ledger in order to appropriately sample the balance.	3.4	\$ 275	\$ 935.00
Michael Ensz	11/06/23	(3.9) Research, as of 11/06/23, concurrent Partner review, in conjunction with national office consultation preparation of Yellow 12b-25 filing and impacts of delayed filing.	3.9	\$ 700	\$ 2,730.00
Ellen Russo	11/07/23	(0.2) Managing Director review, as of 11/07/23, of Yellow Form 12b-25 draft along with related documentation / procedures.	0.2	\$ 850	\$ 170.00
Chris Booker	11/07/23	(0.2) Meeting with C. Booker, and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/7/23.	0.2	\$ 275	\$ 55.00
Ngugi Kiarie	11/07/23	(0.2) Meeting with C. Booker, and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/7/23.	0.2	\$ 275	\$ 55.00
Ed Chiosso	11/07/23	(0.4) Meeting with M. Pierce, E. Russo, E. Chiosso (KPMG) to discuss Yellow Corp Form 12b-25 draft filing and required procedures.	0.4	\$ 700	\$ 280.00
Ellen Russo	11/07/23	(0.4) Meeting with M. Pierce, E. Russo, E. Chiosso (KPMG) to discuss Yellow Corp Form 12b-25 draft filing and required procedures.	0.4	\$ 850	\$ 340.00

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Name	Date	Description	Hours	Rate	Amount
Michael Pierce	11/07/23	(0.4) Meeting with M. Pierce, E. Russo, E. Chiosso (KPMG) to discuss Yellow Corp Form 12b-25 draft filing and required procedures.	0.4	\$ 850	\$ 340.00
Ken Grapperhaus	11/07/23	(0.5) Accounting research, as of 11/07/23, related to the application of the liquidation basis of accounting criteria specific to Yellow Corporation.	0.5	\$ 700	\$ 350.00
Valarie Mosier	11/07/23	Managing Director review, as of 11/07/23, of Yellow Corp Form 12b-25 draft filing.	0.5	\$ 850	\$ 425.00
Randy Green	11/07/23	Partner review, as of 11/07/23, of Form 12b-25 prepared for Yellow Corp and related documentation.	1.0	\$ 700	\$ 700.00
Emma Makumbe	11/07/23	Senior Manager review, as of 11/06/23, of Q3 pre-engagement screens including the attachments in KCw file for Yellow.	1.0	\$ 700	\$ 700.00
Chris Booker	11/07/23	(1.6) Calculate materiality related to revenue as a percentage of a significant account in order to perform sub calculation of performance materiality.	1.6	\$ 275	\$ 440.00
Chris Booker	11/07/23	(2.3) Continue, from earlier on 11/07/23, to calculate materiality related to revenue as a percentage of a significant account in order to perform sub calculation of performance materiality.	2.3	\$ 275	\$ 632.50
Ngugi Kiarie	11/07/23	(2.3) Perform substantive testing procedures of Yellow Corp expense accounts.	2.3	\$ 275	\$ 632.50
Ngugi Kiarie	11/07/23	Combined Yellow Corp expenses details into one detail, concurrently reconciling, as of 11/07/23, to the trial balance (1.3). Perform sampling to select samples to be tested to assist the audit team test the expense account as part of the audit procedures (1.2).	2.5	\$ 275	\$ 687.50
Chris Booker	11/07/23	(3.1) Perform sampling, as of 11/07/23, of Yellow Corp revenue in the going concern period as part of required audit procedures.	3.1	\$ 275	\$ 852.50
Ngugi Kiarie	11/07/23	(3.2) Reconcile, as of 11/07/23, various Yellow business expenses accounts to the trial balance in advance of substantive procedures.	3.2	\$ 275	\$ 880.00
Michael Ensz	11/07/23	(3.9) Continue, as of 11/07/23, to perform Partner review, in conjunction with national office consultation preparation of Yellow Form 12b-25 filing and impacts of delayed filing.	3.9	\$ 700	\$ 2,730.00
Ngugi Kiarie	11/08/23	(0.2) Meeting with N. Kiarie and E. Makumbe (KPMG) to discuss audit status and next steps, as of 11/08/23.	0.2	\$ 275	\$ 55.00

EXHIBIT C1**Yellow Corporation****Case No. 23-11069**

Audit Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Carlos Perez De Leon	11/08/23	(0.3) Call with C. Perez de Leon, T. Phelps, and K. Grapperhaus (KPMG) to confirm C. Perez De Leon and K. Grapperhaus (KPMG) position related to going concern analysis.	0.3	\$ 850	\$ 255.00
Ellen Russo	11/08/23	(0.3) Continue, as of 11/08/23, Managing Director review of engagement team documentation as well as procedures related to Yellow Form 12b-25 filing.	0.3	\$ 850	\$ 255.00
Derek White	11/08/23	(0.3) Meeting with M. Ensz, D. White (KPMG) to discuss liquidation basis of accounting, status, as of 11/08/23, of audit procedures, related DPP memo / comments.	0.3	\$ 700	\$ 210.00
Ken Grapperhaus	11/08/23	(0.5) Continue, as of 11/08/23, accounting research related to the liquidation basis of accounting criteria specific to Yellow Corporation.	0.5	\$ 700	\$ 350.00
Chris Booker	11/08/23	(0.5) Meeting with C. Booker and E. Makumbe (KPMG) to discuss audit progress, as of 11/08/23, including group scoping and materiality as well as the progress on samples being sent out.	0.5	\$ 275	\$ 137.50
Valarie Mosier	11/08/23	Continue, as of 11/08/23, Managing Director review of Yellow Corp Form 12b-25 draft filing.	0.5	\$ 850	\$ 425.00
Michael Ensz	11/08/23	(0.6) Meeting with D. White, M. Ensz (KPMG) and J. Carlson (Yellow) to discuss liquidation balance sheet accounts and criteria for liquidation basis accounting.	0.6	\$ 700	\$ 420.00
Carlos Perez De Leon	11/08/23	(0.7) Meeting with M. Ensz, K. Grapperhaus, and C. Perez De Leon (KPMG) regarding liquidation basis accounting criteria as it relates to Yellow Corp.	0.7	\$ 850	\$ 595.00
Ken Grapperhaus	11/08/23	(0.7) Meeting with M. Ensz, K. Grapperhaus, and C. Perez De Leon (KPMG) regarding liquidation basis accounting criteria as it relates to Yellow Corp.	0.7	\$ 700	\$ 490.00
Michael Ensz	11/08/23	(0.7) Meeting with M. Ensz, K. Grapperhaus, and C. Perez De Leon (KPMG) regarding liquidation basis accounting criteria as it relates to Yellow Corp.	0.7	\$ 700	\$ 490.00
Chris Booker	11/08/23	(0.9) Assist with the reconciliation of the vehicle maintenance expense population to the general ledger to confirm the appropriate balances are being tested.	0.9	\$ 275	\$ 247.50
Derek White	11/08/23	(0.9) Meeting with M. Ensz, D. White (KPMG), J. Carlson (Yellow) to discuss status, as of 11/08/23, of auction status for real estate and equipment, status of the form 10-Q draft, comment timeline, and claims timeline.	0.9	\$ 700	\$ 630.00
Chris Booker	11/08/23	(1.5) Reconcile, as of 11/08/23, the Yellow Corp purchased trans - rail expense to the general ledger to confirm the appropriate balances are being tested.	1.5	\$ 275	\$ 412.50

EXHIBIT C1**Yellow Corporation****Case No. 23-11069**

Audit Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Chris Booker	11/08/23	(1.6) Analyze, as of 11/08/23, the support needed for the Yellow Corp freight revenue sample request to confirm client is aware of how large of a undertaking this is post bankruptcy.	1.6	\$ 275	\$ 440.00
Chris Booker	11/08/23	(2.0) Confirm all required workpaper documentation is accounted for in the Yellow Corp going concern file.	2.0	\$ 275	\$ 550.00
Ngugi Kiarie	11/08/23	(3.8) Perform substantive testing procedures of Yellow Corp rail purchased expenses.	3.8	\$ 275	\$ 1,045.00
Ngugi Kiarie	11/08/23	(3.9) Continue, from earlier on 11/08/23, to perform substantive testing procedures of Yellow Corp rail purchased expenses.	3.9	\$ 275	\$ 1,072.50
Michael Ensz	11/08/23	(3.9) Researching and reviewing, as of 11/08/23, liquidation basis of accounting in comparison to Yellow Corps facts / circumstances.	3.9	\$ 700	\$ 2,730.00
Michael Pierce	11/09/23	(0.2) DPP Partner review, as of 11/09/23, of draft Yellow Form 12b-25 filing.	0.2	\$ 850	\$ 170.00
Ed Chiosso	11/09/23	(0.3) Partner review, as of 11/09/23, of Yellow Form 12b-25 draft filing as well as the required procedures.	0.3	\$ 700	\$ 210.00
Chris Booker	11/09/23	(0.5) Meeting with D. Garza, M. Downie, D. White, C. Booker (KPMG) to discuss, as of 11/09/23, materiality considerations pre and post petition.	0.5	\$ 275	\$ 137.50
Darcie Garza	11/09/23	(0.5) Meeting with D. Garza, M. Downie, D. White, C. Booker (KPMG) to discuss, as of 11/09/23, materiality considerations pre and post petition.	0.5	\$ 850	\$ 425.00
Derek White	11/09/23	(0.5) Meeting with D. Garza, M. Downie, D. White, C. Booker (KPMG) to discuss, as of 11/09/23, materiality considerations pre and post petition.	0.5	\$ 700	\$ 350.00
Maureen Downie	11/09/23	(0.5) Meeting with D. Garza, M. Downie, D. White, C. Booker (KPMG) to discuss, as of 11/09/23, materiality considerations pre and post petition.	0.5	\$ 850	\$ 425.00
Ngugi Kiarie	11/09/23	(1.5) Perform substantive testing procedures of Yellow Corp motor vehicle maintenance expenses.	1.5	\$ 275	\$ 412.50
Chris Booker	11/09/23	(1.8) Revise going concern period PBC list, as of 11/09/23, for new sample request.	1.8	\$ 275	\$ 495.00
Chris Booker	11/09/23	(2.7) Evaluate, as of 11/09/23, Yellow Corp fuel / fuel tax analytics through 7/31 to confirm inputs are appropriate in the climate. (e.g., use of a CPI index or fuel surcharge for certain diesel vehicles).	2.7	\$ 275	\$ 742.50
Chris Booker	11/09/23	(3.0) Senior Associate review, as of 11/09/23, of the remaining Yellow Corp IS samples that the engagement team will need to request.	3.0	\$ 275	\$ 825.00

EXHIBIT C1

Yellow Corporation
Case No. 23-11069
 Audit Services
 November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Ngugi Kiarie	11/09/23	(3.1) Continue, from earlier on 11/09/23, to perform substantive testing procedures of Yellow Corp motor vehicle maintenance expenses.	3.1	\$ 275	\$ 852.50
Ngugi Kiarie	11/09/23	(3.2) Continue, from earlier on 11/09/23, to perform substantive testing procedures of Yellow Corp expense motor vehicle maintenance expenses.	3.2	\$ 275	\$ 880.00
Chris Booker	11/10/23	(0.2) Meeting with C. Booker, N. Kiarie and E. Makumbe (KPMG) to discuss audit status and next steps, as of 11/10/23.	0.2	\$ 275	\$ 55.00
Ngugi Kiarie	11/10/23	(0.2) Meeting with C. Booker, N. Kiarie and E. Makumbe (KPMG) to discuss audit status and next steps, as of 11/10/23.	0.2	\$ 275	\$ 55.00
Ed Chiosso	11/10/23	(0.5) Continue, as of 11/10/23, Partner review of Yellow Form 12b-25 draft filing as well as the required procedures.	0.5	\$ 700	\$ 350.00
Ngugi Kiarie	11/10/23	(1.8) Update, as of 11/10/23, the substantive procedures to refine the procedures the audit will use for some expense testing.	1.8	\$ 275	\$ 495.00
Chris Booker	11/10/23	(2.0) Senior Associate review, as of 11/10/23, of process allocations for the remaining processes in the file along with liquidation period for Yellow Corp.	2.0	\$ 275	\$ 550.00
Ngugi Kiarie	11/10/23	(2.5) Analyze, as of 11/10/23, concurrently documenting risk related to Yellow Corp claims and litigations accounts.	2.5	\$ 275	\$ 687.50
Chris Booker	11/10/23	(2.9) Revise, as of 11/10/23, the engagement teams risk assessment related to Yellow Corp freight revenue to update the risk assessment post bankruptcy.	2.9	\$ 275	\$ 797.50
Chris Booker	11/10/23	(3.1) Revise, as of 11/10/23, the engagement teams risk assessment related to Yellow Corp Human Resources to update the risk assessment post bankruptcy.	3.1	\$ 275	\$ 852.50
Ngugi Kiarie	11/10/23	(3.8) Continue, as of 11/09/23, to perform substantive testing procedures of Yellow Corp motor vehicle maintenance expenses.	3.8	\$ 275	\$ 1,045.00
Chris Booker	11/13/23	(0.2) Meeting with C. Booker, and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/13/23.	0.2	\$ 275	\$ 55.00
Ngugi Kiarie	11/13/23	(0.2) Meeting with C. Booker, and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/13/23.	0.2	\$ 275	\$ 55.00
Derek White	11/13/23	Draft the required DPP Consultation memo for Yellow's anticipated untimely 3Q Form 10-Q filing.	0.5	\$ 700	\$ 350.00

EXHIBIT C1**Yellow Corporation****Case No. 23-11069**

Audit Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Chris Booker	11/13/23	Reconcile, as of 11/13/23, what PPLs will be needed for Yellow Corp going concern audit file versus the liquidation audit file.	1.5	\$ 275	\$ 412.50
Ngugi Kiarie	11/13/23	(1.7) Document Yellow Corp use of estimate for AP expenses along with procedures the audit will use to test the estimate.	1.7	\$ 275	\$ 467.50
Ngugi Kiarie	11/13/23	(2.8) Document fuel and tax expenses information used for the audit along with the procedures that will be applied to test the accuracy / completeness of the information.	2.8	\$ 275	\$ 770.00
Chris Booker	11/13/23	Reconcile, as of 11/13/23, the first 7 months of revenue transactions to the Yellow Corp general ledger to confirm correct population for sampling.	3.0	\$ 275	\$ 825.00
Chris Booker	11/13/23	Review, as of 11/13/23, Yellow Corp financial reporting requirements for the first 7 months of the year.	3.3	\$ 275	\$ 907.50
Ngugi Kiarie	11/13/23	(3.5) Update, as of 11/13/23, Yellow Corp claim and litigation audit risks to confirm documentation of the analysis of the audit team's understanding of the current year changes.	3.5	\$ 275	\$ 962.50
Chris Booker	11/14/23	(0.2) Meeting with C. Booker, and N. Kiarie (KPMG) to discuss staff questions related to sampling plan and nuances of purchased transportation for Yellow.	0.2	\$ 275	\$ 55.00
Ngugi Kiarie	11/14/23	(0.7) Update, as of 11/14/23, PBCs list of required documents to be requested from Yellow Corp. to enable the audit team to perform procedures, concurrently updating the cloud site where Yellow Corp will upload those documents.	0.7	\$ 275	\$ 192.50
Bradley Lancy	11/14/23	(1.0) Meeting with B. Lancy, F. Metellus, M. Ensz, D. White (KPMG), J. Carlson, L. Trevino-Legler (Yellow) to discuss current worker's compensation and BIPD claims status, as of 11/14/23, and related accounting.	1.0	\$ 850	\$ 850.00
Derek White	11/14/23	(1.0) Meeting with B. Lancy, F. Metellus, M. Ensz, D. White (KPMG), J. Carlson, L. Trevino-Legler (Yellow) to discuss current worker's compensation and BIPD claims status, as of 11/14/23, and related accounting.	1.0	\$ 700	\$ 700.00
Frank Metellus	11/14/23	(1.0) Meeting with B. Lancy, F. Metellus, M. Ensz, D. White (KPMG), J. Carlson, L. Trevino-Legler (Yellow) to discuss current worker's compensation and BIPD claims status, as of 11/14/23, and related accounting.	1.0	\$ 850	\$ 850.00

EXHIBIT C1**Yellow Corporation****Case No. 23-11069**

Audit Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Michael Ensz	11/14/23	(1.0) Meeting with B. Lancy, F. Metellus, M. Ensz, D. White (KPMG), J. Carlson, L. Trevino-Legler (Yellow) to discuss current worker's compensation and BIPD claims status, as of 11/14/23, and related accounting.	1.0	\$ 700	\$ 700.00
Darcie Garza	11/14/23	(1.0) Perform DPP (Department of Professional Practice) Managing Director review, as of 11/14/23, of draft materiality Consultation memo.	1.0	\$ 850	\$ 850.00
Chris Booker	11/14/23	Perform sub-population performance materiality calculations for revenue / expense samples.	2.0	\$ 275	\$ 550.00
Ngugi Kiarie	11/14/23	(2.8) Continue, as of 11/14/23, to document fuel and tax expenses information used for the audit along with the procedures that will be applied to test the accuracy / completeness of the information.	2.8	\$ 275	\$ 770.00
Chris Booker	11/14/23	Prepare the proportionate deferral estimate submodule for Yellow Corp as part of required audit procedure.	2.8	\$ 275	\$ 770.00
Chris Booker	11/14/23	Clear, as of 11/14/23, the remaining review comments from going concern file, mostly related to risk assessment considerations taken pre-bankruptcy.	3.0	\$ 275	\$ 825.00
Ngugi Kiarie	11/14/23	(3.7) Evaluate, as of 11/14/23, the audit risk of Yellow processes in order to update the changes to the client in the year.	3.7	\$ 275	\$ 1,017.50
Michael Ensz	11/15/23	(0.7) Meeting with D. White, M. Ensz (KPMG) and J. Carlson (Yellow) regarding 3Q 10Q draft filing and liquidation of accounting.	0.7	\$ 700	\$ 490.00
Ngugi Kiarie	11/15/23	(1.0) Draft claims payment inquiry to be sent to Yellow third-party claims handler.	1.0	\$ 275	\$ 275.00
Derek White	11/15/23	(1.0) Meeting with M. Ensz, D. White (KPMG), J. Carlson (Yellow) to discuss status, as of 11/15/23, of withdrawal liability, bid tracking for real estate, and to update on status of auction for revenue equipment and related fair value assessment.	1.0	\$ 700	\$ 700.00
Derek White	11/15/23	(1.5) Review, as of 11/15/23, of draft 10-Q from Yellow management, concurrently providing comments to Yellow management.	1.5	\$ 700	\$ 1,050.00
Frank Metellus	11/15/23	Director review, as of 11/15/23, of Yellow Corporation drafted 10-Q financial statements in order to provide comments to KPMG audit team.	2.0	\$ 850	\$ 1,700.00
Ngugi Kiarie	11/15/23	(3.3) Perform substantive testing procedures on fuel expenses.	3.3	\$ 275	\$ 907.50
Ngugi Kiarie	11/15/23	(3.7) Draft legal confirmations to be sent to Yellow counsel.	3.7	\$ 275	\$ 1,017.50

EXHIBIT C1**Yellow Corporation****Case No. 23-11069**

Audit Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Michael Ensz	11/15/23	(3.8) Partner review, as of 11/15/23, of draft 3Q 10-Q.	3.8	\$ 700	\$ 2,660.00
Bradley Lancy	11/16/23	(0.5) Meeting with D. White, K. Grapperhaus, M. Ensz, C. Perez De Leon, F. Metellus, B. Lancy (KPMG) to discuss liquidation basis of accounting, audit procedures to supplement the Yellow Corp Accounting memo, and answer questions from DPP.	0.5	\$ 850	\$ 425.00
Carlos Perez De Leon	11/16/23	(0.5) Meeting with D. White, K. Grapperhaus, M. Ensz, C. Perez De Leon, F. Metellus, B. Lancy (KPMG) to discuss liquidation basis of accounting, audit procedures to supplement the Yellow Corp Accounting memo, and answer questions from DPP.	0.5	\$ 850	\$ 425.00
Derek White	11/16/23	(0.5) Meeting with D. White, K. Grapperhaus, M. Ensz, C. Perez De Leon, F. Metellus, B. Lancy (KPMG) to discuss liquidation basis of accounting, audit procedures to supplement the Yellow Corp Accounting memo, and answer questions from DPP.	0.5	\$ 700	\$ 350.00
Frank Metellus	11/16/23	(0.5) Meeting with D. White, K. Grapperhaus, M. Ensz, C. Perez De Leon, F. Metellus, B. Lancy (KPMG) to discuss liquidation basis of accounting, audit procedures to supplement the Yellow Corp Accounting memo, and answer questions from DPP.	0.5	\$ 850	\$ 425.00
Ken Grapperhaus	11/16/23	(0.5) Meeting with D. White, K. Grapperhaus, M. Ensz, C. Perez De Leon, F. Metellus, B. Lancy (KPMG) to discuss liquidation basis of accounting, audit procedures to supplement the Yellow Corp Accounting memo, and answer questions from DPP.	0.5	\$ 700	\$ 350.00
Michael Ensz	11/16/23	(0.5) Meeting with D. White, K. Grapperhaus, M. Ensz, C. Perez De Leon, F. Metellus, B. Lancy (KPMG) to discuss liquidation basis of accounting, audit procedures to supplement the Yellow Corp Accounting memo, and answer questions from DPP.	0.5	\$ 700	\$ 350.00
Bradley Lancy	11/16/23	(0.5) Meeting with F. Metellus and B. Lancy (KPMG) to walkthrough KPMG Director comments, as of 11/16/23, for the draft 10-Q, specifically focusing on bankruptcy and liquidation-related disclosures.	0.5	\$ 850	\$ 425.00
Frank Metellus	11/16/23	(0.5) Meeting with F. Metellus and B. Lancy (KPMG) to walkthrough KPMG Director comments, as of 11/16/23, for the draft 10-Q, specifically focusing on bankruptcy and liquidation-related disclosures.	0.5	\$ 850	\$ 425.00

EXHIBIT C1**Yellow Corporation****Case No. 23-11069**

Audit Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Carlos Perez De Leon	11/16/23	(0.5) Meeting with K. Grapperhouse and C. Perez de Leon (KPMG) to discuss accounting and audit considerations related to liquidation basis of accounting for the team to document, and provided in writing these accounting and audit considerations on 11-17-23 to M. Ensz (KPMG).	0.5	\$ 850	\$ 425.00
Bradley Lancy	11/16/23	(0.8) Managing Director review, as of 11/16/23, of draft 10-Q, including bankruptcy / liquidation-related disclosures.	0.8	\$ 850	\$ 680.00
Michael Ensz	11/16/23	(0.8) Meeting with D. White, M. Ensz, C. Booker, and E. Makumbe (KPMG) regarding audit status, as of 11/16/23, risk assessment, and scoping of FS account balances.	0.8	\$ 700	\$ 560.00
Ken Grapperhaus	11/16/23	(0.8) Perform research, concurrent analysis, as of 11/16/23, on liquidation basis of accounting, audit procedures to supplement the Yellow Corp Accounting memo prior to call with D. White, M. Ensz, C. Perez De Leon, F. Metellus, B. Lancy (KPMG).	0.8	\$ 700	\$ 560.00
Derek White	11/16/23	(1.0) Meeting with M. Ensz, D. White, C. Booker, E. Makumbe (KPMG) to discuss status of audit samples, approach for the interim review and next steps, as of 11/16/23.	1.0	\$ 700	\$ 700.00
Michael Ensz	11/16/23	(3.8) Continue, as of 11/16/23, Partner review of draft 3Q 10-Q.	3.8	\$ 700	\$ 2,660.00
Derek White	11/17/23	Managing Director review, as of 11/17/23, of the pre-petition Materiality memo, concurrently responding to DPP's comments/updating the memo.	0.7	\$ 700	\$ 490.00
Ngugi Kiarie	11/17/23	(1.4) Update, as of 11/17/23, the audit risk related to claims business process along with the design audit procedures to respond to those risks due to changes in operations of Yellow's following bankruptcy filing.	1.4	\$ 275	\$ 385.00
Ngugi Kiarie	11/17/23	(2.6) Update, as of 11/17/23, Yellow Corp claims and litigation audit procedures following the bankruptcy filing.	2.6	\$ 275	\$ 715.00
Frank Metellus	11/17/23	Research, as of 11/17/23, regarding the treatment of Yellow Corporation's multi-employer pension plans, specifically at it relates to whether the claim of certain threshold meets the criteria to be recorded as a liability (presuming under ASC 450 via ASC 715-80-35-2).	3.0	\$ 850	\$ 2,550.00
Ngugi Kiarie	11/17/23	(3.5) Document substantive procedures that will be performed by the audit team on claims and litigation for Yellow Corp reported amounts.	3.5	\$ 275	\$ 962.50

EXHIBIT C1**Yellow Corporation****Case No. 23-11069**

Audit Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Chris Booker	11/20/23	(0.8) Meeting with D. White, C. Booker (KPMG), J. Carlson, B. Gress J. Wolfe (Yellow) to discuss adjusting entries made to the financial statements to roll the FS as of 7/31/ to 8/6 (Date of Bankruptcy).	0.8	\$ 275	\$ 220.00
Derek White	11/20/23	(0.8) Meeting with D. White, C. Booker (KPMG), J. Carlson, B. Gress J. Wolfe (Yellow) to discuss adjusting entries made to the financial statements to roll the FS as of 7/31/ to 8/6 (Date of Bankruptcy).	0.8	\$ 700	\$ 560.00
Ngugi Kiarie	11/21/23	(0.2) Meeting with C. Booker, and N. Kiarie (KPMG) to discuss audit status and next steps, as of 11/21/23.	0.2	\$ 275	\$ 55.00
Bradley Lancy	11/21/23	(0.5) Managing Director research, as of 11/21/23, concurrently providing comments regarding appropriate measurement of lease accounting balances in light of liquidation.	0.5	\$ 850	\$ 425.00
Chris Booker	11/21/23	(0.5) Meeting with D. White, C. Booker, M. Ensz (KPMG) to review liquidation basis of Accounting memo for DPP, specific audit procedures and coordination with the client.	0.5	\$ 275	\$ 137.50
Derek White	11/21/23	(0.5) Meeting with D. White, C. Booker, M. Ensz (KPMG) to review liquidation basis of Accounting memo for DPP, specific audit procedures and coordination with the client.	0.5	\$ 700	\$ 350.00
Michael Ensz	11/21/23	(0.5) Meeting with D. White, C. Booker, M. Ensz (KPMG) to review liquidation basis of Accounting memo for DPP, specific audit procedures and coordination with the client.	0.5	\$ 700	\$ 350.00
Derek White	11/21/23	(0.5) Meeting with D. White, M. Ensz, M. Mollerus, S. Molos (KPMG) to discuss timeline and current status, as of 11/21/23, of interim review income tax provision.	0.5	\$ 700	\$ 350.00
Derek White	11/21/23	(0.5) Meeting with M. Ensz, D. White (KPMG), J. Carlson (Yellow) to discuss current status, as of 11/21/23, of liquidation plan and interim review.	0.5	\$ 700	\$ 350.00
Michael Ensz	11/21/23	(0.5) S. Mollos, M. Mollerus, D. White, and M. Ensz (KPMG) meeting to discuss tax accounting implication from bankruptcy and liquidation accounting.	0.5	\$ 700	\$ 350.00
Ngugi Kiarie	11/21/23	(0.5) Update, as of 11/21/23, the audit plan for Yellow Corp FS statements audit procedures.	0.5	\$ 275	\$ 137.50
Michael Ensz	11/21/23	(0.6) D. White, M. Ensz (KPMG) and J. Carlson (Yellow) meeting to discuss liquidation and bankruptcy accounting, disclosure, and presentation considerations.	0.6	\$ 700	\$ 420.00

EXHIBIT C1

Yellow Corporation
Case No. 23-11069
 Audit Services
 November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Michael Ensz	11/21/23	(0.7) D. White, C. Booker and M. Ensz (KPMG) meeting to discuss audit planned procedures around liquidation basis accounting conclusion.	0.7	\$ 700	\$ 490.00
Ngugi Kiarie	11/21/23	(0.7) Updated, as of 11/21/23, the audit team's risk assessment agenda to be discussed during the audit team risk assessment meeting for Yellow Corp.	0.7	\$ 275	\$ 192.50
Michael Ensz	11/21/23	(0.9) Research, as of 11/21/23, accounting and disclosure implications for Yellow Corp.'s right of use assets / lease liabilities balances.	0.9	\$ 700	\$ 630.00
Ngugi Kiarie	11/21/23	(1.0) Determine which Yellow Corp cash accounts to confirm with Yellow banks.	1.0	\$ 275	\$ 275.00
Ngugi Kiarie	11/21/23	(1.3) Update, as of 11/21/23, the communication plans / audit approach slides to be shared with Yellow management / Audit Committee.	1.3	\$ 275	\$ 357.50
Ngugi Kiarie	11/21/23	Aggregate prior year quarter and yearly financial statements, current year quarter and to date financial statements (2.5), concurrently preparing instructions for KPMG staff who will be assisting with Yellow Corp FS review / tie out (1.2).	3.7	\$ 275	\$ 1,017.50
Bradley Lancy	11/22/23	(1.3) Perform technical accounting research, as of 11/22/23, related to potential lease assumption, modification, rejection, and abandonment, specifically focusing on accounting for the cease of asset use as well as potential assignment of contractual obligations to new parties with respect to potential Yellow Corp scenarios.	1.3	\$ 850	\$ 1,105.00
Brandt Selesky	11/27/23	(0.3) Meeting with B. Selesky, C. Booker (KPMG) to discuss the scheduling of Q3 inquiries with members of Yellow Corp management and directors.	0.3	\$ 200	\$ 60.00
Chris Booker	11/27/23	(0.3) Meeting with B. Selesky, C. Booker (KPMG) to discuss the scheduling of Q3 inquiries with members of Yellow Corp management and directors.	0.3	\$ 275	\$ 82.50
Michael Ensz	11/27/23	(0.8) Meeting with M. Ensz, M. Mollerus, S. Molos, D. White (KPMG), J. Carlson, J. Minter (Yellow), and S. Tedrow, and J. Carlstedt (E&Y) to discuss income tax topics of the 3Q interim review for Yellow Corporation, with a focus on valuation allowance and real estate gain topics.	0.8	\$ 700	\$ 560.00

EXHIBIT C1

Yellow Corporation
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 Audit Services
 November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Mike Mollerus	11/27/23	(0.8) Meeting with M. Ensz, M. Mollerus, S. Molos, D. White (KPMG), J. Carlson, J. Minter (Yellow), and S. Tedrow, and J. Carlstedt (E&Y) to discuss income tax topics of the 3Q interim review for Yellow Corporation, with a focus on valuation allowance and real estate gain topics.	0.8	\$ 850	\$ 680.00
Scott Molos	11/27/23	(0.8) Meeting with M. Ensz, M. Mollerus, S. Molos, D. White (KPMG), J. Carlson, J. Minter (Yellow), and S. Tedrow, and J. Carlstedt (E&Y) to discuss income tax topics of the 3Q interim review for Yellow Corporation, with a focus on valuation allowance and real estate gain topics.	0.8	\$ 850	\$ 680.00
Ngugi Kiarie	11/27/23	(0.8) Senior Associate review, as of 11/27/23, of financial statements tie-out performed by KPMG engagement team to confirm the financial statements are accurate.	0.8	\$ 275	\$ 220.00
Brandt Selesky	11/27/23	(1.0) Communication regarding scheduling of Q3 inquiries with A. Hodges and L. Malleck (Yellow) through email for D. Carty and L. Dawson (Yellow).	1.0	\$ 200	\$ 200.00
Ngugi Kiarie	11/27/23	(1.0) Document the AP expense estimate process for Yellow Corp including how the audit will respond to the use of the estimate in Yellow's accounting process.	1.0	\$ 275	\$ 275.00
Ngugi Kiarie	11/27/23	(1.2) Document Yellow Corp estimates process on claims business process as well as how the audit will test the estimate process.	1.2	\$ 275	\$ 330.00
Brandt Selesky	11/27/23	(1.8) Created a comprehensive schedule to be sent via email to A. Hodges (Yellow) for KPMG personnel to meet with members of Yellow management / directors to perform Q3 inquiries for those members who have responsibility for financial / accounting matters.	1.8	\$ 200	\$ 360.00
Ngugi Kiarie	11/27/23	(2.0) Perform substantive testing of expenses for Yellow Corp operating expenses account.	2.0	\$ 275	\$ 550.00
Chris Booker	11/27/23	(2.0) Senior Associate review, as of 11/27/23, concurrently updating benchmarks for Yellow Corp's alternative investment population.	2.0	\$ 275	\$ 550.00
Chris Booker	11/27/23	(2.1) Prepared Flux analysis for financial statements that will be presented within the 3Q interim review report for Yellow.	2.1	\$ 275	\$ 577.50
Ngugi Kiarie	11/27/23	(2.5) Document claims audit risks related to Yellow Corp including how the audit will respond to those risks.	2.5	\$ 275	\$ 687.50

EXHIBIT C1

Yellow Corporation
Case No. 23-11069
 Audit Services
 November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Chris Booker	11/27/23	(2.9) Senior Associate review, as of 11/27/23, of the interim PBC list post-discussion with Yellow Corp controller to confirm Yellow Corp Controller revisions were incorporated.	2.9	\$ 275	\$ 797.50
Darcie Garza	11/28/23	(0.3) Continue, as of 11/28/23, to perform DPP Managing Director review of draft Materiality consultation memo.	0.3	\$ 850	\$ 255.00
Maureen Downie	11/28/23	DPP Partner review, as of 11/28/23, of documentation of materiality considerations pre-petition.	0.3	\$ 850	\$ 255.00
Ngugi Kiarie	11/28/23	(0.4) Update, as of 11/28/23, the audit documentation of the understanding audit procedure of loss contingency accounting process by Yellow Corp.	0.4	\$ 275	\$ 110.00
Ngugi Kiarie	11/28/23	(0.4) Update, as of 11/28/23, the documentation on Yellow Corp trial balance / financial statements tie-out to be included in Yellow Corp audit file.	0.4	\$ 275	\$ 110.00
Brandt Selesky	11/28/23	(0.5) Meeting with B. Selesky, C. Booker (KPMG), J. Carlson, B. Gress, T. Wilson, J. Jung, L. Kreitzburg, P. Joachim, and V. Davis (Yellow) to discuss substantive testing of revenue and the support that will be provided by the client, timeline of when support will be provided, and issues that may arise in the process.	0.5	\$ 200	\$ 100.00
Chris Booker	11/28/23	(0.5) Meeting with B. Selesky, C. Booker (KPMG), J. Carlson, B. Gress, T. Wilson, J. Jung, L. Kreitzburg, P. Joachim, and V. Davis (Yellow) to discuss substantive testing of revenue and the support that will be provided by the client, timeline of when support will be provided, and issues that may arise in the process.	0.5	\$ 275	\$ 137.50
Chris Booker	11/28/23	(0.5) Meeting with B. Selesky, C. Booker, N. Kiarie (KPMG) to discuss the numerical figures to be used in Q3 analytics and risk assessment and analysis for fixed assets.	0.5	\$ 275	\$ 137.50
Derek White	11/28/23	Responded to DPP comments on Materiality memo in advance of recirculating to the group for incremental comments.	0.5	\$ 700	\$ 350.00
Ngugi Kiarie	11/28/23	(1.1) Document how the audit team will test Yellow Corp PPE.	1.1	\$ 275	\$ 302.50
Brandt Selesky	11/28/23	(1.1) Reviewed, as of 11/28/23, the group scoping of general ledger accounts to gain an understanding of what accounts are in scope to be tested as well as what accounts are untested, to better understand the audit approach.	1.1	\$ 200	\$ 220.00

EXHIBIT C1

Yellow Corporation
Case No. 23-11069
 Audit Services
 November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Chris Booker	11/28/23	(1.5) Prepare the rough draft of the engagement teams liquidation basis of Accounting memo to document audit procedures performed / alternative views.	1.5	\$ 275	\$ 412.50
Ngugi Kiarie	11/28/23	(1.6) Research, as of 11/28/23, the analytical procedures required for Yellow Corp Q3 reporting, concurrently determine what procedures to apply to Yellow Corp Q3 financial statements review.	1.6	\$ 275	\$ 440.00
Chris Booker	11/28/23	(1.8) Reconfigured the freight revenue substantive support request to Yellow management to better align with their limited staffing.	1.8	\$ 275	\$ 495.00
Chris Booker	11/28/23	(3.2) Continue, as of 11/28/23, to prepare the rough draft of the engagement teams liquidation basis of Accounting memo to document audit procedures performed / alternative views.	3.2	\$ 275	\$ 880.00
Ngugi Kiarie	11/28/23	(3.5) Create property lead sheets from different files showing the change in Yellow assets.	3.5	\$ 275	\$ 962.50
Chris Booker	11/29/23	(0.3) Meeting with C. Booker, D. White (KPMG) to discuss approach for documentation and audit procedures to response to DPP comments on the liquidation basis of Accounting memo.	0.3	\$ 275	\$ 82.50
Derek White	11/29/23	(0.3) Meeting with C. Booker, D. White (KPMG) to discuss approach for documentation and audit procedures to response to DPP comments on the liquidation basis of Accounting memo.	0.3	\$ 700	\$ 210.00
Memory Liang	11/29/23	(0.4) Research, as of 11/29/23, example 10-K / 10-Q filings for internal control disclosures under the liquidation basis of accounting.	0.4	\$ 850	\$ 340.00
Bradley Lancy	11/29/23	(0.5) Managing Director review, as of 11/29/23, of debtor's financial statement disclosures regarding impact of bankruptcy and liquidation in internal controls over financial reporting.	0.5	\$ 850	\$ 425.00
Brandt Selesky	11/29/23	(0.5) Meeting with B. Selesky, C. Booker (KPMG) to discuss the fixed asset additions population provided by client and how we will approach testing it.	0.5	\$ 200	\$ 100.00
Chris Booker	11/29/23	(0.5) Meeting with B. Selesky, C. Booker (KPMG) to discuss the fixed asset additions population provided by client and how we will approach testing it.	0.5	\$ 275	\$ 137.50
Brandt Selesky	11/29/23	(0.5) Meeting with B. Selesky, C. Booker, N. Kiarie (KPMG) to discuss the numerical figures to be used in Q3 analytics and risk assessment and analysis for fixed assets.	0.5	\$ 200	\$ 100.00

EXHIBIT C1**Yellow Corporation****Case No. 23-11069**

Audit Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Ngugi Kiarie	11/29/23	(0.5) Meeting with B. Selesky, C. Booker, N. Kiarie (KPMG) to discuss the numerical figures to be used in Q3 analytics and risk assessment and analysis for fixed assets.	0.5	\$ 275	\$ 137.50
Chris Booker	11/29/23	(0.9) Meeting with M. Ensz, D. White, C. Booker, E. Makumbe (KPMG) to discuss status, as of 11/29/23, of interim review file, liquidation basis of Accounting memo, and audit sampling approach.	0.9	\$ 275	\$ 247.50
Derek White	11/29/23	(0.9) Meeting with M. Ensz, D. White, C. Booker, E. Makumbe (KPMG) to discuss status, as of 11/29/23, of interim review file, liquidation basis of Accounting memo, and audit sampling approach.	0.9	\$ 700	\$ 630.00
Michael Ensz	11/29/23	(0.9) Meeting with M. Ensz, D. White, C. Booker, E. Makumbe (KPMG) to discuss status, as of 11/29/23, of interim review file, liquidation basis of Accounting memo, and audit sampling approach.	0.9	\$ 700	\$ 630.00
Ngugi Kiarie	11/29/23	(1.1) Document the audit team understanding of the HR process for substantive procedures.	1.1	\$ 275	\$ 302.50
Derek White	11/29/23	(1.1) Meeting with M. Ensz, D. White (KPMG), J. Carlson (Yellow) to discuss current status, as of 11/29/23, including lease related accounting, pension liabilities, MEPPP liability assessment.	1.1	\$ 700	\$ 770.00
Michael Ensz	11/29/23	(1.1) Meeting with M. Ensz, D. White (KPMG), J. Carlson (Yellow) to discuss current status, as of 11/29/23, including lease related accounting, pension liabilities, MEPPP liability assessment.	1.1	\$ 700	\$ 770.00
Brandt Selesky	11/29/23	(1.2) Exported project plan, concurrently confirm all screens / attachments were included for Q3 in preparation of sending the project plan to C. Booker (KPMG) for his review.	1.2	\$ 200	\$ 240.00
Ngugi Kiarie	11/29/23	(1.3) Aggregate a list of PBCs to request from Yellow Corp for the purpose of performing substantive procedures.	1.3	\$ 275	\$ 357.50
Chris Booker	11/29/23	(1.3) Reconcile, as of 11/29/23, the fixed additions and disposals to the Yellow Corp rollforward in line with required audit procedures.	1.3	\$ 275	\$ 357.50
Ngugi Kiarie	11/29/23	(1.4) Analyze PPE additions / disposals to determine what caused the movements of Yellow Corp PPE.	1.4	\$ 275	\$ 385.00
Chris Booker	11/29/23	(1.6) Update, as of 11/29/23, the Liquidation memo reviewed by DPP based on suggestions from meeting earlier today.	1.6	\$ 275	\$ 440.00

EXHIBIT C1**Yellow Corporation****Case No. 23-11069**

Audit Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Brandt Selesky	11/29/23	(1.8) Examined, as of 11/29/23, the fixed assets additions population to identify the time periods / entities that had additions, concurrently reviewing prior year risk assessment as well as testing the prior year fixed assets population to gain a better understanding of the historical approach to risk assessment / testing.	1.8	\$ 200	\$ 360.00
Chris Booker	11/29/23	(3.4) Analyzed, as of 11/29/23, the appropriateness of review procedures that will be completed by the engagement team for Q3, by customizing procedures that historically would be performed for an interim review to better align with the facts / circumstance of the client.	3.4	\$ 275	\$ 935.00
Ngugi Kiarie	11/29/23	(3.7) Aggregate Q3 financial balance sheet to be utilized for Q3 financial statements review.	3.7	\$ 275	\$ 1,017.50
Michael Ensz	11/30/23	(0.3) Meeting with M. Ensz (KPMG) and J. Carlson (Yellow) regarding bankruptcy filing inquiry.	0.3	\$ 700	\$ 210.00
Michael Ensz	11/30/23	(0.7) Meeting with M. Ensz (KPMG) and M. Doheny (Yellow) inquiry of Restructuring Officer as part 3Q interim review procedures to discuss management's and BOD's liquidation strategy and filed bankruptcy claims.	0.7	\$ 700	\$ 490.00
Derek White	11/30/23	(1.0) Meeting with M. Ensz, D. White (KPMG), L. Dawson, L. Malleck (Yellow) regarding inquiry of general council as part of 3Q interim review procedures discussing current litigation.	1.0	\$ 700	\$ 700.00
Michael Ensz	11/30/23	(1.0) Meeting with M. Ensz, D. White (KPMG), L. Dawson, L. Malleck (Yellow) regarding inquiry of general counsel as part of 3Q interim review procedures discussing current litigation.	1.0	\$ 700	\$ 700.00
Brandt Selesky	11/30/23	(1.0) Updated KCw screens, as of 11/30/23, with documentation regarding the positives / negatives within the additions and disposals of the fixed assets population, concurrently populating the subpopulation performance materiality template for sampling purposes.	1.0	\$ 200	\$ 200.00
Chris Booker	11/30/23	(1.7) Analyzed, as of 11/30/23, salaries wages and benefits analytics to understand whether same will be able to be used in the CY due to fluctuations in headcount.	1.7	\$ 275	\$ 467.50
Ngugi Kiarie	11/30/23	(2.1) Continued, from earlier on 11/30/23, to perform Senior Associate Q3 financial statements review procedures for Yellow Corp interim reporting.	2.1	\$ 275	\$ 577.50

EXHIBIT C1

Yellow Corporation
Case No. 23-11069
 Audit Services
 November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Brandt Selesky	11/30/23	(2.2) Scrubbed the fixed assets additions / disposals population to be run through the sampling tool.	2.2	\$ 200	\$ 440.00
Chris Booker	11/30/23	(2.3) Senior Associate review, as of 11/30/23, concurrently updating Yellow Corp risk assessment related to the logistics operating company to align with planned approach.	2.3	\$ 275	\$ 632.50
Brandt Selesky	11/30/23	(2.8) Tie out additions / disposals population to the fixed asset rollforward, concurrently performing tie out of the fixed assets roll forward to the trial balance for completeness purposes.	2.8	\$ 200	\$ 560.00
Ngugi Kiarie	11/30/23	(3.9) Perform Senior Associate Q3 financial statements review procedures, as of 11/30/23, for purposes of Yellow Corp interim financial statements reporting.	3.9	\$ 275	\$ 1,072.50
Total Audit Services			<u>371.2</u>		<u>\$ 147,120.00</u>

EXHIBIT C2**Yellow Corporation****Case No. 23-11069**

Retention Services

November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Wendy Shaffer	11/14/23	0.2 Prepared Schedules 1 & 2 related to KPMG Supplemental Declaration.	0.2	\$ 380	\$ 76.00
Wendy Shaffer	11/14/23	0.9 Begin to prepare Supplemental Declaration for Yellow Corp based with regard to additional disclosures required related to updated PII List provided by K&E.	0.9	\$ 380	\$ 342.00
Wendy Shaffer	11/15/23	0.1 Drafted email to provide copy of same to M. Ensz (KPMG Partner) for review/sign-off.	0.1	\$ 380	\$ 38.00
Wendy Shaffer	11/15/23	0.1 Drafted email to T. Huskey (K&E) to provide final draft of KPMG Supplemental Declaration in the Yellow Corp matter related to updated PII list.	0.1	\$ 380	\$ 38.00
Wendy Shaffer	11/15/23	0.2 Finalized Yellow Corp Supplemental Declaration based on review comments from J. Roberts (KPMG OGC).	0.2	\$ 380	\$ 76.00
Wendy Shaffer	11/28/23	0.1 Drafted email to T. Huskey (K&E) to request status, as of 11/28/23, of filing of KPMG Supplemental Declaration related to updated PII list.	0.1	\$ 380	\$ 38.00
Wendy Shaffer	11/30/23	0.1 Email communication with T. Huskey (K&E) regarding status, as of 11/30/23, related to filing of KPMG Supplemental Declaration and follow-up communication with M. Orobio (KPMG) related to same.	0.1	\$ 380	\$ 38.00
Total Retention Services			1.7	\$ 646.00	

EXHIBIT C3

Yellow Corporation
Case No. 23-11069
Fee Application Services
November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Mila Orobia	11/02/23	Prepare the narrative (1.3) / declaration and certification (0.2) to be included in Yellow 1st combined monthly fee application.	1.5	\$ 240	\$ 360.00
Mila Orobia	11/03/23	0.1 Email communication with C. Campbell (KPMG) to send the narrative /declaration and certification for the 1st combined monthly fee application for review.	0.1	\$ 240	\$ 24.00
Mila Orobia	11/03/23	1.1 Continue, as of 11/03/23, to prepare exhibit C1 for inclusion in Yellow Corporation 1st combined monthly fee application.	1.1	\$ 240	\$ 264.00
Mila Orobia	11/03/23	3.0 Continue, from earlier on 11/03/23, to prepare exhibit C1 for inclusion in Yellow Corporation 1st combined monthly fee application.	3.0	\$ 240	\$ 720.00
Wendy Shaffer	11/06/23	0.4 Performed Associate Director review, as of 11/06/23, of initial draft of Yellow Narrative / Certification while concurrently providing review comments; 0.1 Drafted email to provide copy of same to M. Orobia (KPMG).	0.5	\$ 380	\$ 190.00
Mila Orobia	11/13/23	0.1 Email communication with C. Campbell (KPMG) requesting to review Yellow Corp 1st combined monthly exhibit for inclusion in the 1st combined monthly fee application.	0.1	\$ 240	\$ 24.00
Mila Orobia	11/13/23	3.8 Finalize the Yellow Corp 1st combined monthly exhibits in preparation for sending to C. Campbell (KPMG) for review.	3.8	\$ 240	\$ 912.00
Juanita Garza	11/14/23	Senior Associate review, as of 11/14/23, of exhibits for first monthly combined fee application, concurrently updating / providing comments.	1.2	\$ 280	\$ 336.00
Mila Orobia	11/15/23	0.1 Email communication with Yellow Corp debtors counsel (Kirkland & Ellis LLP) regarding inquiry related to Yellow's 1st interim fee application.	0.1	\$ 240	\$ 24.00
Mila Orobia	11/15/23	0.3 Clear, concurrently update, as of 11/15/23, Yellow Corp 1st combined monthly exhibit based on C. Campbell (KPMG) comments.	0.3	\$ 240	\$ 72.00
Wendy Shaffer	11/15/23	0.3 Performed Associate Director review, as of 11/15/23, of exhibits C2 of Yellow 1st combined monthly fee application, concurrently drafting review comments to provide to M. Orobia (KPMG).	0.3	\$ 380	\$ 114.00
Celeste Campbell	11/15/23	2.3 Begin manager review of Yellow Corp 1st combined monthly exhibits (Exhibit C1) as required in advance of filing, concurrently providing comments.	2.3	\$ 340	\$ 782.00
Mila Orobia	11/16/23	3.5 Began to prepare exhibit C1 for inclusion in the in Yellow Corporation 2nd monthly fee application.	3.5	\$ 240	\$ 840.00

EXHIBIT C3

Yellow Corporation
Case No. 23-11069
Fee Application Services
November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Mila Orobia	11/17/23	0.1 Continue, from earlier on 11/17/23, to prepare exhibit C1 for inclusion in the in Yellow Corporation 2nd monthly fee application.	0.1	\$ 240	\$ 24.00
Mila Orobia	11/17/23	3.9 Continue, as of 11/17/23, to prepare exhibit C1 for inclusion in the in Yellow Corporation 2nd monthly fee application.	3.9	\$ 240	\$ 936.00
Celeste Campbell	11/19/23	0.6 Begin manager review of Exhibit C3 of 1st combined fee statement as required in advance of filing.	0.6	\$ 340	\$ 204.00
Celeste Campbell	11/19/23	2.1 Continue manager review, as of 11/19, of Exhibit C1 of 1st combined fee statement as required in advance of filing.	2.1	\$ 340	\$ 714.00
Celeste Campbell	11/20/23	0.9 Continue, as of 11/20, manager review of Exhibit C1 of 1st combined fee statement as required in advance of filing.	0.9	\$ 340	\$ 306.00
Mila Orobia	11/20/23	2.4 Continue, as of 11/20/23, to prepare exhibit C1 for inclusion in Yellow Corporation 2nd monthly fee application.	2.4	\$ 240	\$ 576.00
Mila Orobia	11/21/23	0.1 Email communication with partners/leads requesting to review/approve Yellow Corp 1st combined monthly fee exhibit.	0.1	\$ 240	\$ 24.00
Celeste Campbell	11/21/23	Final manager review of 1st monthly exhibits in advance of submission for partner review.	0.7	\$ 340	\$ 238.00
Mila Orobia	11/22/23	0.1 Email communication with M. Ensz (KPMG) requesting for description of services to be included in KPMG's 1st combined monthly fee application narrative for Yellow Corporation.	0.1	\$ 240	\$ 24.00
Mila Orobia	11/27/23	0.1 Email communication with M. Ensz (KPMG) requesting approval/permission to apply signature to Yellow Corp 1st combined monthly fee application.	0.1	\$ 240	\$ 24.00
Wendy Shaffer	11/27/23	0.5 Performed Associate Director review, as of 11/27/23, of Yellow 1st monthly fee application Narrative/Certification, concurrently revising /drafting review comments to provide to M. Orobia (KPMG).	0.5	\$ 380	\$ 190.00
Mila Orobia	11/27/23	1.0 Finalize Yellow 1st combined fee application package to be sent to W. Shaffer and/or C. Campbell (KPMG) for final review.	1.0	\$ 240	\$ 240.00
Mila Orobia	11/27/23	2.8 Continue, as of 11/27/23, to prepare exhibit C1 for inclusion in Yellow Corp 2nd monthly fee application.	2.8	\$ 240	\$ 672.00
Mila Orobia	11/27/23	3.2 Continue, from earlier on 11/27/23, to prepare exhibit C1 for inclusion in Yellow Corp 2nd monthly fee application.	3.2	\$ 240	\$ 768.00

EXHIBIT C3

Yellow Corporation
Case No. 23-11069
Fee Application Services
November 1, 2023 through November 30, 2023

Name	Date	Description	Hours	Rate	Amount
Mila Orobia	11/28/23	0.1 Email communication with Yellow Corp debtors counsel requesting to file/serve KPMG 1st Combined monthly fee application in Yellow Corp bankruptcy matter.	0.1	\$ 240	\$ 24.00
Wendy Shaffer	11/28/23	0.1 Performed Associate Director review, as of 11/28/23, of Yellow 1st monthly PDF prior to sending to counsel for filing/service.	0.1	\$ 380	\$ 38.00
Total Fee Application Services			<u>36.5</u>		<u>\$ 9,664.00</u>

EXHIBIT D

Yellow Corporation
Case No. 23-11069
Summary of Out of Pocket Expenses
November 1, 2023 through November 30, 2023

Category	Amount
Airfare	\$ -
Lodging	\$ -
Meals	\$ -
Ground Transportation	\$ -
Miscellaneous	\$ -
Total	\$ -